

Article – Tax – Property

1-101.

(e) "Collector" includes an officer of a county or municipal corporation who has a duty to collect or remit taxes.

12-109.

(b) (1) Except as provided in paragraph (2) of this subsection, the recordation tax on an instrument of writing or a security agreement recorded under subsection (a)(1) of this section in any county shall be paid to the COLLECTOR OR THE clerk of the circuit court for the county, AS DESIGNATED BY THE GOVERNING BODY OF THE COUNTY.

(2) In Prince George's County, the recordation tax on an instrument of writing or a security agreement recorded under subsection (a)(1) of this section shall be paid to the Director of Finance of Prince George's County.

(3) The recordation tax on a security agreement, articles of transfer, articles of merger, articles of consolidation or other documents which evidence a merger or consolidation of foreign corporations, foreign limited liability companies, or foreign limited partnerships filed with the Department shall be paid to the Department.

12-110.

(a) (1) Except as provided in subsections (c) through (e) of this section, in any county except Prince George's, the recordation tax collected by the COLLECTOR OR THE clerk of the circuit court shall be paid to the governing body of the county in which the recordation tax was collected.

(2) In Prince George's County the recordation tax is both paid to and collected by the Director of Finance of Prince George's County.

(b) (1) A person who offers for recordation an instrument of writing for property located in 2 or more counties shall submit to the COLLECTOR OR THE clerk of the circuit court for each county a certificate showing the apportionment of the total value of the property between each of the counties.

SECTION 2. AND BE IT FURTHER ENACTED, That, for any county other than Prince George's County, for Fiscal Year 1998 only, if the recordation tax under Title 12 of the Tax – Property Article is not collected by the clerk of the circuit court for the county, the officer of the county who collects the recordation tax shall deduct from the recordation tax collected and remit to the Comptroller the percentage that a clerk of the court is authorized to deduct under Article 17, § 74 of the Code.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1997.

May 22, 1997

The Honorable Thomas V. Mike Miller, Jr.
President of the Senate